

S. 2687

At the request of Mrs. SHAHEEN, the names of the Senator from Colorado (Mr. UDALL) and the Senator from New Jersey (Mr. MENENDEZ) were added as cosponsors of S. 2687, a bill to amend title 10, United States Code, to ensure that women members of the Armed Forces and their families have access to the contraception they need in order to promote the health and readiness of all members of the Armed Forces, and for other purposes.

S. 2693

At the request of Ms. CANTWELL, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of S. 2693, a bill to reauthorize the women's business center program of the Small Business Administration, and for other purposes.

S. 2703

At the request of Mrs. BOXER, the name of the Senator from Alaska (Mr. BEGICH) was added as a cosponsor of S. 2703, a bill to establish eligibility, assignment, training, and certification requirements for sexual assault forensic examiners for the Armed Forces, and for other purposes.

S. 2709

At the request of Mr. MANCHIN, the names of the Senator from Louisiana (Ms. LANDRIEU), the Senator from Washington (Mrs. MURRAY), the Senator from Missouri (Mrs. MCCASKILL), the Senator from Hawaii (Mr. SCHATZ) and the Senator from New Hampshire (Mrs. SHAHEEN) were added as cosponsors of S. 2709, a bill to extend and reauthorize the Export-Import Bank of the United States, and for other purposes.

At the request of Mr. DURBIN, his name was added as a cosponsor of S. 2709, *supra*.

S. 2710

At the request of Mr. MENENDEZ, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 2710, a bill to amend the Internal Revenue Code of 1986 to exempt private foundations from the tax on excess business holdings in the case of certain philanthropic enterprises which are independently supervised, and for other purposes.

S. RES. 513

At the request of Mr. PORTMAN, his name was added as a cosponsor of S. Res. 513, a resolution honoring the 70th anniversary of the Warsaw Uprising.

S. RES. 522

At the request of Mr. COONS, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. Res. 522, a resolution expressing the sense of the Senate supporting the U.S.—Africa Leaders Summit to be held in Washington, DC from August 4 through 6, 2014.

S. RES. 530

At the request of Mr. PORTMAN, the name of the Senator from Virginia (Mr. KAINE) was added as a cosponsor of S. Res. 530, a resolution expressing the

sense of the Senate on the current situation in Iraq and the urgent need to protect religious minorities from persecution from the Sunni Islamist insurgent and terrorist group the Islamic State, formerly known as the Islamic State of Iraq and the Levant (ISIL), as it expands its control over areas in northwestern Iraq.

AMENDMENT NO. 3588

At the request of Mr. TESTER, the name of the Senator from Alaska (Ms. MURKOWSKI) was added as a cosponsor of amendment No. 3588 intended to be proposed to S. 2410, an original bill to authorize appropriations for fiscal year 2015 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes.

AMENDMENT NO. 3719

At the request of Mr. WICKER, the names of the Senator from New Hampshire (Ms. AYOTTE) and the Senator from Utah (Mr. HATCH) were added as cosponsors of amendment No. 3719 intended to be proposed to S. 2648, a bill making emergency supplemental appropriations for the fiscal year ending September 30, 2014, and for other purposes.

AMENDMENT NO. 3720

At the request of Mr. CRUZ, the name of the Senator from Tennessee (Mr. ALEXANDER) was added as a cosponsor of amendment No. 3720 intended to be proposed to S. 2648, a bill making emergency supplemental appropriations for the fiscal year ending September 30, 2014, and for other purposes.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. MCCONNELL:

S. 2722. A bill to facilitate identification and dissemination of evidence-informed recommendations for addressing maternal addiction and neonatal abstinence syndrome and to provide for studies with respect to neonatal abstinence syndrome; to the Committee on Health, Education, Labor, and Pensions.

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2722

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

This Act may be cited as the "Protecting Our Infants Act of 2014".

### SEC. 2. EVIDENCE-INFORMED RECOMMENDATIONS WITH RESPECT TO MATERNAL ADDICTION AND NEONATAL ABSTINENCE SYNDROME.

(a) IN GENERAL.—The Secretary of Health and Human Services (referred to in this section as the "Secretary") shall coordinate and facilitate the—

(1) identification and compilation of evidence-informed recommendations for physi-

cians, nurses, and hospital facilities with respect to neonatal abstinence syndrome; and

(2) identification of any gaps, as appropriate, in such evidence-informed recommendations that may require additional research or analysis with respect to—

(A) screening and intervention for maternal substance abuse, including the misuse or abuse of prescription drugs in women of childbearing age and pregnant women;

(B) treatment for pregnant and postpartum women with a substance use disorder, including the misuse or abuse of prescription drugs;

(C) screening of infants for neonatal abstinence syndrome and for the risk of developing neonatal abstinence syndrome;

(D) treatment for infants with neonatal abstinence syndrome, including evidence-informed recommendations surrounding evaluation and treatment with pharmacological and non-pharmacological interventions; and

(E) ongoing treatment, services, and supports for postpartum women with a substance use disorder, including misuse or abuse of prescription drugs, and infants and children with neonatal abstinence syndrome.

(b) INPUT.—In carrying out subsection (a), the Secretary shall consider input from stakeholders, such as health professionals, public health officials, and law enforcement.

(c) DISSEMINATION OF INFORMATION.—The Secretary shall disseminate to appropriate stakeholders in States and local communities the evidence-informed recommendations identified under subsection (a).

(d) ADDRESSING RESEARCH NEEDS FOR MATERNAL ADDICTION AND NEONATAL ABSTINENCE SYNDROME.—The Secretary shall conduct a study to evaluate—

(1) factors related to the increased prevalence of maternal opiate misuse and abuse;

(2) factors related to maternal misuse and abuse of opiates, including—

(A) barriers to identifying and treating maternal misuse and abuse of opiates; and

(B) the most effective prevention and treatment strategies for pregnant women and other women of childbearing age who are at risk for or dependent on opiates; and

(3) factors related to neonatal abstinence syndrome, including—

(A) epidemiological studies concerning neonatal abstinence syndrome;

(B) the most effective methods to diagnose and treat neonatal abstinence syndrome; and

(C) the long-term effects of neonatal abstinence syndrome and the need for a longer-term study on infants and children at risk for developing neonatal abstinence syndrome or diagnosed with neonatal abstinence syndrome.

(e) REPORT.—Not later than 1 year after the date of enactment of this Act, the Secretary shall provide to the Committee on Health, Education, Labor, and Pensions of the Senate and the Committee on Energy and Commerce of the House of Representatives the findings from the study under subsection (d) and a report that identifies the gaps in evidence-informed recommendations that require additional research or analysis, and priority areas for additional research.

### SEC. 3. IMPROVING DATA ON NEONATAL ABSTINENCE SYNDROME.

The Secretary of Health and Human Services, acting through the Director of the Centers for Disease Control and Prevention, shall provide technical assistance to States to improve the availability and quality of data collection and surveillance activities regarding neonatal abstinence syndrome, including—

(1) incidence and prevalence of neonatal abstinence syndrome;

(2) the identification of causes for neonatal abstinence syndrome, including new and emerging trends; and

(3) the identification of demographics and other relevant information associated with neonatal abstinence syndrome.

#### SEC. 4. PAIN MANAGEMENT ALTERNATIVES.

It is the sense of Congress that the Director of the National Institutes of Health should continue research with respect to pain management, including for women of childbearing age.

#### SEC. 5. GAO STUDY.

Not later than 1 year after the date of enactment of this Act, the Comptroller General of the United States shall conduct a study evaluating—

(1) the availability and effectiveness of federally-facilitated substance abuse treatment programs for pregnant women and their children;

(2) the availability and effectiveness of Federal programs that encourage State adoption and implementation of programs to ensure—

(A) the safety and health of mothers who have a substance use disorder; and

(B) the safety and health of children with neonatal abstinence syndrome;

(3) the effectiveness of Federal data systems and surveillance programs used to monitor or track drug utilization and resulting trends, including whether information on neonatal abstinence syndrome is incorporated into such data systems; and

(4) the identification of the use of all discretionary funds to address maternal substance abuse, including the misuse and abuse of prescription drugs.

By Mr. LEAHY (for himself and Mr. GRAHAM):

S. 2726. A bill to clarify the definition of nonadmitted insurer under the Nonadmitted and Reinsurance Reform Act of 2010, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

Mr. LEAHY. Mr. President, today, I introduce the Captive Insurers Clarification Act. This simple, common-sense legislation will clarify terms included in the Dodd-Frank Wall Street Reform and Consumer Protection Act that stand to threaten the viability of the captive insurance industry in Vermont, South Carolina, and across the country. I am glad to have Senator Graham's support in this effort.

Vermont is one of the leading on-shore captive insurance domiciles in the country, with over 1000 licensed captive insurance companies. I have heard from the captive industry in Vermont, understandably concerned that language included in the Dodd-Frank Act may result in the double taxation of captives that operate in states where their headquarters are not domiciled. The Nonadmitted and Reinsurance Reform Act, NRRA, as included in Dodd-Frank, intended to facilitate the proper collection and allocation of self-procurement taxes. Captives are taxed and regulated in the state in which they are domiciled, not necessarily where their corporate headquarters are located. However, due to the ambiguity of the NRRA, captive insurers are concerned that both the state in which a captive is headquartered, and the state in which the captive is domiciled, may claim the premium tax.

The Captive Insurers Clarification Act would simply clarify that such

companies were never intended to be included under the Nonadmitted and Reinsurance Reform Act. Applying the NRRA to captives would eliminate the specialized regulation of the captive industry that states like Vermont have worked to cultivate.

This is commonsense legislation to clarify the intention of Congress in passing the Nonadmitted and Reinsurance Reform Act, and I hope Members of Congress will support its enactment.

By Mr. HATCH (for himself and Mr. WYDEN):

S. 2736. A bill to amend the Internal Revenue Code of 1986 to prevent identity theft related tax refund fraud, and for other purposes; to the Committee on Finance.

Mr. HATCH. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2736

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the “Tax Refund Theft Prevention Act of 2014”.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; etc.

Sec. 2. Safe harbor for de minimis errors on information returns and payee statements.

Sec. 3. Internet platform for Form 1099 filings.

Sec. 4. Requirement that electronically prepared paper returns include scannable code.

Sec. 5. Single point of contact for identity theft victims.

Sec. 6. Criminal penalty for misappropriating taxpayer identity in connection with tax fraud.

Sec. 7. Extend Internal Revenue Service authority to require truncated social security numbers on Form W-2.

Sec. 8. Improvement in access to information in the National Directory of New Hires for tax administration purposes.

Sec. 9. Password system for prevention of identity theft tax fraud.

Sec. 10. Increased penalty for improper disclosure or use of information by preparers of returns.

Sec. 11. Increase electronic filing of returns.

Sec. 12. Increased real-time filing.

Sec. 13. Limitation on multiple individual income tax refunds to the same account.

Sec. 14. Identity verification required under due diligence rules.

Sec. 15. Report on refund fraud.

#### SEC. 2. SAFE HARBOR FOR DE MINIMIS ERRORS ON INFORMATION RETURNS AND PAYEE STATEMENTS.

(a) IN GENERAL.—Subsection (c) of section 6721 is amended—

(1) by striking “EXCEPTION FOR DE MINIMIS FAILURE TO INCLUDE ALL REQUIRED INFORMATION” in the heading and inserting “EXCEPTIONS FOR CERTAIN DE MINIMIS FAILURES”,

(2) by striking “IN GENERAL” in the heading of paragraph (1) and inserting “EXCEPTION FOR DE MINIMIS FAILURE TO INCLUDE ALL REQUIRED INFORMATION”, and

(3) by adding at the end the following new paragraph:

“(3) SAFE HARBOR FOR CERTAIN DE MINIMIS ERRORS.—

“(A) IN GENERAL.—If, with respect to an information return filed with the Secretary—

“(i) there are 1 or more failures described in subsection (a)(2)(B) relating to an incorrect dollar amount, and

“(ii) no single amount in error differs from the correct amount by more than \$25,

then no correction shall be required and, for purposes of this section, such return shall be treated as having been filed with all of the correct required information.

“(B) EXCEPTION.—Subparagraph (A) shall not apply to returns required under section 6049.

“(C) REGULATORY AUTHORITY.—The Secretary may issue regulations to prevent the abuse of the safe harbor under this paragraph, including regulations providing that this subparagraph shall not apply to the extent necessary to prevent any such abuse.”.

(b) FAILURE TO FURNISH CORRECT PAYEE STATEMENTS.—Subsection (c) of section 6722 is amended by adding at the end the following new paragraph:

“(3) SAFE HARBOR FOR CERTAIN DE MINIMIS ERRORS.—

“(A) IN GENERAL.—If, with respect to any payee statement—

“(i) there are 1 or more failures described in subsection (a)(2)(B) relating to an incorrect dollar amount, and

“(ii) no single amount in error differs from the correct amount by more than \$25,

then no correction shall be required and, for purposes of this section, such statement shall be treated as having been filed with all of the correct required information.

“(B) EXCEPTION.—Subparagraph (A) shall not apply to payee statements required under section 6049.

“(C) REGULATORY AUTHORITY.—The Secretary may issue regulations to prevent the abuse of the safe harbor under this paragraph, including regulations providing that this subparagraph shall not apply to the extent necessary to prevent any such abuse.”.

(c) CONFORMING AMENDMENTS.—

(1) Subsection (i) of section 408 is amended by striking “\$10” and inserting “\$25”.

(2) Paragraph (5) of section 3406(b) is amended—

(A) by striking “\$10” both places it appears and inserting “\$25”, and

(B) by adding at the end the following flush text:

“The preceding sentence shall not apply to payments of interest to which section 6049 applies.”.

(3) Subparagraphs (A) and (B) of section 6042(a)(1) are each amended by striking “\$10” and inserting “\$25”.

(4) Paragraph (2) of section 6042(a) is amended by striking “\$10” and inserting “\$25”.

(5) Paragraphs (1) and (2) of section 6044(a) are each amended by striking “\$10” and inserting “\$25”.

(6) Paragraph (1) of section 6047(d) is amended by striking “\$10” and inserting “\$25”.

(7) Subsection (a) of section 6050B is amended by striking “\$10” and inserting “\$25”.

(8) Subsection (a) of section 6050E is amended by striking “\$10” and inserting “\$25”.